I hereby certify that this correspondence s being deposited with the United States Postal Service with sufficient postage as MAY 18 2007 first class mail in an envelope addressed to:

Simmissioner for Patents

lexandria, VA

Date: 16 May 2007

Appl. No.:

10/804,925

Applicant(s): Filed:

Taylor et al.

19 March 2004

Title:

MULTI-FUNCTION SOLID OXIDE FUEL CELL BUNDLE AND METHOD OF

MAKING THE SAME

Art Unit:

1746

Examiner:

Robert W. Hodge

Docket No.:

DB001089-000

Customer No.: 24122

TRANSMITTAL LETTER

To:

Mail Stop Non-Fee Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action (restriction requirement) dated 16 April 2007 for the abovecaptioned application, enclosed is the following:

Amendment.

The Commissioner is hereby authorized to charge any underpayment or credit any overpayment to our Deposit Account No. 20-0888. A copy of this transmittal letter is enclosed.

A return postcard is also enclosed. Please date stamp and mail the postcard in order to acknowledge receipt of this correspondence.

Respectfully submitted

Paul D. Bangor, Jr.

Reg. No. 34,768

THORP, REED & ARMSTRONG

One Oxford Centre, 14th Fl.

301 Grant St.

Pittsburgh, Pennsylvania 15219-1425

(412) 394-7767

Attorneys for Applicants

00796055.DOC

Dated: 16 May 2007

I hereby certify that this correspondence is being deposited with the United States Rostal Service with sufficient postage as Cost class mail in an envelope addressed to: MAY 18 20 Mail Stop Non-Fee Amendment Combissioner for Patents
P.O. 30 x 3450

Date: 16 May 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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MAIL STOP Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

In response to the Office Action (restriction requirement) dated 16 April 2007, please amend theabove identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.